

**Amendments to the Claims**

Claims 1-9 (Canceled)

10. (New) A carton comprising an open top container, a top closure connected to said open top container and at least one reinforced handle structure, said open top container and said top closure being formed from separate blanks respectively, wherein a first ply of said at least one reinforced handle structure is provided by said open top container, a second ply of said at least one reinforced handle structure is provided by said top closure, and a third ply of said at least one reinforced handle structure is provided by one of said top closure and said open top container.

11. (New) The carton according to claim 10 wherein said top closure comprises a hinged handle panel for providing said second ply, said handle panel is secured in flat face contact with an inner face of said first ply of said at least one reinforced handle structure.

12. (New) The carton according to claim 11 wherein said third ply of said at least one reinforced handle structure is secured in flat face contact with an outer face of said first ply.

13. (New) The carton according to claim 12 wherein said third ply of said at least one reinforced handle structure is hinged to said second ply of said at least one reinforced handle structure, and wherein a hinged connection between said second ply and said third ply provides a means for aligning said top closure with said open top container.

14. (New) The carton according to claim 10 wherein said first ply of said at least one reinforced handle structure is disposed between, and in face contacting relationship with, said second and third plies.

15. (New) The carton according to claim 10, wherein said open top container comprises a plurality of walls, at least one of said walls of said open top container has a top flap hingedly connected thereto and folded downwardly into said open top container, wherein said top closure comprises an engaging tab for engaging said top flap such that said engaging tab is disposed in face contacting relationship with at least one of said at least one wall and said top flap to lock said top closure at a recessed position below a top of said open top container.

16. (New) A two-part blank for forming a carton, said blank comprising a first part for forming an open top container and a second part separate from said first part to form a top closure of said open top container, wherein said first and second part are provided with panels for forming at least one reinforced handle structure when the carton is erected, said at least one reinforced handle structure is of at least three ply construction, a first ply of said at least one reinforced handle structure is provided by said first part, a second ply of said at least one reinforced handle structure is provided by said second part, and a third ply of said at least one reinforced handle structure is provided by one of said first and second parts.

17. (New) The blank according to claim 16 wherein said first part comprises a plurality of walls, said first ply of said at least one reinforced handle structure being provided by one of said walls of said first part.

18. (New) The blank according to either of claim 16 wherein said second part comprises at least one handle panel for providing said second ply of said at least one reinforced handle structure.